

2020

CERTIFICATE

To the Clerk of McPherson County, State of Kansas

We, the undersigned, officers of

City of Lindsborg

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority	Amount of	County
		for Expenditures	2019 Ad	Clerk's
			Valorem Tax	Use Only
Table of Contents:		Page No.		
Computation to Determine Limit for 2020		2		
Allocation of MVT, RVT, and 16/20M Vehicle Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	3,032,972	933,270
Debt Service	10-113	9	450,230	157,606
Library	12-1220	9	61,827	53,172
Industrial	12-1617h	10	64,500	21,385
Recreation	12-1932	10	311,500	43,660
Special Streets		11	231,365	
Spec. Pks/ Recreation		11	17,666	
Tourism Promotion		12	60,215	
Ambulance		12	315,070	
Sewer		13	1,097,820	
Water		13	767,096	
Refuse Collection		14	473,509	
Stormwater Utility		14	391,751	
Electric		15	5,058,375	
Non-Budgeted Funds-A		16		
Non-Budgeted Funds-B		17		
Totals	xxxxxx		12,333,896	1,209,093
				County Clerk's Use Only
Budget Summary		18		
Neighborhood Revitalization Rebate				Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

1,209,093

NO

Assisted by:

Address:

Email:

Attest: 8-23

2019

Hallie O'Malley
County Clerk

Blaine Heble
Edwin Roda
David Harker
Hallie O'Malley
Greg Davis
Governing Body

CPA Summary

Input Sheet for City1 Budget Workbook

Enter city name ("City of ____"):
 Enter county name followed by "County":

City of Lindsborg
 McPherson County

Enter year being budgeted (YYYY):

2020

CPI Percentage - 5 Year Average

1.50%

CPI Percentage - Preceding Year

2.50%

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2019 Budget, Certificate Page:
 If amended, then use the amended figures.

Fund Names:	Statute	2019	2018
		Expenditures	Ad Valorem Tax
General	12-101a	3,136,458	888,037
Debt Service	10-113	457,524	162,380
Library	12-1220	60,711	51,911
Fund name for all other funds with a tax levy:			
Industrial	12-1617h	63,500	9,727
Recreation	12-1932	300,606	68,496
Total Tax Levy Funds for 2019 Budgeted Year			1,180,551

Other (non-tax levy) fund names:

Special Streets	306,230
Spec. Pks/ Recreation	15,998
Tourism Promotion	56,573
Ambulance	320,533
Sewer	1,185,154
Water	815,187
Refuse Collection	496,902
Stormwater Utility	313,179

Single Non Tax Levy:

1	Electric	5,455,502
2		
3		
4		
Total Expenditures for 2019 Budgeted Year		12,984,057

Non-Budgeted (A):

1	Capital Projects
2	Spec. Sewer Reserve
3	Electric Reserve
4	Energy Efficiency Res.
5	Refuse Reserve

Non-Budgeted (B)

1	Water Reserve
---	---------------

2	Equipment Reserve
3	Cap. Improv. Reserve
4	
5	

From the 2019 Budget, Budget Summary Page

		2017 Tax Rate (2018 Column)
General		31.177
Debt Service		6.485
Library		2.051
Industrial		1.016
Recreation		2.938
0		
0		
0		
0		
0		
0		
0		
0		
0		
Total		43.667

Total Tax Levied (2018 budget column)	1,086,517
Assessed Valuation (2018 budget column)	24,881,964

Outstanding Indebtedness, January 1:	2017	2018
G.O. Bonds	4,715,000	5,070,000
Revenue Bonds	795,000	710,000
Other	2,728,589	2,573,991
Lease Purchase Principal	0	0

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2020 Budget Information:	
Total Assessed Valuation for 2019	25,937,337
New Improvements, Remodeling and Renovations for 2019	155,346
Personal Property - 2019	233,366
Territory Added: (Current Year Only)	
Real Estate	
State Assessed	
New Improvements	
Property that has changed in use for 2019	80,359
Personal Property - 2018	255,938
Expiration of Property Tax Abatement	
Gross earnings (intangible) tax estimate for 2020	
Neighborhood Revitalization	

Actual Tax Rates for the 2019 Budget:

Fund	Rate
General	35.061
Debt Service	6.411
Library	2.050
Industrial	0.385
Recreation	2.705
0	
0	
0	
0	
0	
0	
0	
0	
Total	46.612

Final Assessed Valuation from the November 1, 2018 Abstract	25,328,652
---	------------

From the County Treasurer's Budget Information - 2020 Budget Year Estimates:	
Motor Vehicle Tax Estimate	168,204
Recreational Vehicle Tax Estimate	3,280
16/20 M Vehicle Tax	743
Commercial Vehicle Tax Estimate	6,498
Watercraft Tax Estimate	1,038
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2017 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy**

****Note:** The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund):	
2020 State Distribution for Kansas Gas Tax	89,130
2020 County Transfers for Gas***	
Adjusted 2019 State Distribution for Kansas Gas Tax	89,010
Adjusted 2019 County Transfers for Gas***	

*****Note:** Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

From the 2018 Budget Certificate Page	
Funds	2018 Expenditure Amounts Budget Authority
General	2,803,807
Debt Service	449,253
Library	58,730
Industrial	63,600
Recreation	304,302
0	
0	
0	
0	
0	
0	
0	
0	
0	
Special Streets	215,782
Spec. Pks/ Recreation	25,544
Tourism Promotion	50,679
Ambulance	401,779
Sewer	1,191,594
Water	730,627
Refuse Collection	504,285
Stormwater Utility	269,000
Electric	5,407,213
0	
0	
0	

Note: If the 2018 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

January

This tab will put the date and time and location of the budget hearing on the Budget Summary page. Also, provide the location where as the budget can be reveiwed. Please input information in the green areas.

Official Name:

Official Title:

Date:

Must be at least 10 days between date published and hearing held.
Latest date for notice to be published in your newspaper: July 26, 2019

Time:

Location:

Available at:

February
March
April
May
June
July
August
September
October
November
December

Examples

Official Title: City Clerk, City Treasurer, Mayor

Date: August 12, 2010

Time: 7:00 PM or 7:00 AM

Location: City Hall

Available at: City Hall

July
J7
July 26, 2019
7
26
2019

CERTIFICATE

To the Clerk of McPherson County, State of Kansas

We, the undersigned, officers of

City of Lindsborg

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2020		Page No. 2			
Allocation of MVT, RVT, and 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	3,032,972	933,270	
Debt Service	10-113	9	450,230	157,606	
Library	12-1220	9	61,827	53,172	
Industrial	12-1617h	10	64,500	21,385	
Recreation	12-1932	10	311,500	43,660	
Special Streets		11	231,365		
Spec. Pks/ Recreation		11	17,666		
Tourism Promotion		12	60,215		
Ambulance		12	315,070		
Sewer		13	1,097,820		
Water		13	767,096		
Refuse Collection		14	473,509		
Stormwater Utility		14	391,751		
Electric		15	5,058,375		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxxx	12,333,896	1,209,093	
					County Clerk's Use Only
Budget Summary		18			
Neighborhood Revitalization Rebate					Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold and Election?

1,209,093
NO

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2019

County Clerk

Governing Body

CPA Summary

City of Lindsborg

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 1,180,551
2. Library levy in 2019 budget	- \$ 51,911
Other tax entity levy in 2019 budget	- \$ 0
3. Net tax levy	\$ 1,128,640

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ 155,346	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 233,366	
5b. Personal property 2018	- 248,599	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 80,359	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	235,705	
11. Total estimated valuation July 1, 2019	25,937,337	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0092	
13. Percentage adjustment increase (12 times 3)	+ \$ 10,351	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 16,930	
16. Total Percentage Adjustments	\$ 27,281	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>157,606</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>162,380</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u> </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>	
23. Law enforcement expenses - 2020 budget:		+	<u>642,000</u>	
Law enforcement expenses - 2019 budget:		-	<u>653,500</u>	
CPI adjustment	1.50%		<u>9,803</u>	
Increased law enforcement expenses in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
24. Fire protection expenses - 2020 budget:		+	<u>110,000</u>	
Fire protection expenses - 2019 budget:		-	<u>126,000</u>	
CPI adjustment	1.50%		<u>1,890</u>	
Increased fire protection expense in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
25. Emergency medical expenses - 2020 budget:		+	<u> </u>	
Emergency medical expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
26. Total Revenue Adjustments			<u> </u>	<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>53,172</u>
Other tax entity levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>53,172</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
30. Total Computed Tax Levy		<u>1,209,093</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)		
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.025	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2020 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	#DIV/0!	

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		16,930
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		16,930

Exemption from Election Requirement **Yes**

City of Lindsborg

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	888,037	126,527	2,468	559	4,887	780
Debt Service	162,380	23,136	451	102	894	143
Library	51,911	7,396	144	33	286	46
Industrial	9,727	1,386	27	6	54	9
Recreation	68,496	9,759	190	43	377	60
TOTAL	1,180,551	168,204	3,280	743	6,498	1,038

County Treas Motor Vehicle Estimate	<u>168,204</u>				
County Treas Recreational Vehicle Estimate		<u>3,280</u>			
County Treas 16/20M Vehicle Estimate			<u>743</u>		
County Treas Commercial Vehicle Tax Estimate				<u>6,498</u>	
County Treas Watercraft Tax Estimate					<u>1,038</u>

Motor Vehicle Factor	<u>0.14248</u>				
Recreational Vehicle Factor		<u>0.00278</u>			
16/20M Vehicle Factor			<u>0.00063</u>		
Commercial Vehicle Factor				<u>0.00550</u>	
Watercraft Factor					<u>0.00088</u>

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Reserve	0	50,000	50,000	KSA12-197
Refuse Collection	General	50,000	54,000	57,000	KSA12-825d
Electric	Industrial Development	15,000	15,000	15,000	KSA12-825d
Sewer	Sewer Reserve	100,000	100,000	100,000	KSA12-631c
Electric	Electric Reserve	100,000	100,000	100,000	KSA12-825d
Refuse Collection	Refuse Reserve	8,000	8,000	8,000	KSA12-825d
Water	Water Reserve	50,000	50,000	50,000	KSA12-825d
Electric	Energy Efficiency Reserve	26,500	26,500	27,500	KSA12-825d
Stormwater Utility	General	40,000	42,000	45,000	KSA12-825d
	Totals	389,500	445,500	452,500	
	Adjustments*				
	Adjusted Totals	389,500	445,500	452,500	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Public Building	7/1/2014	10/1/2034	3.59	2,635,000	2,280,000	4/1 - 10-1	10/1	75,680	105,000	73,580	110,000
Refunding & Improvements	9/27/2016	10/1/2029	2.05	1,935,000	1,835,000	4/1 - 10/1	10/1	50,950	215,000	46,650	195,000
Public Building	9/21/2017	10/1/2047	3.25	650,000	636,873	10/1	10/1	20,698	13,554	20,313	13,939
Total G.O. Bonds					4,751,873			147,328	333,554	140,543	318,939
Revenue Bonds:											
Electric Revenue	4/1/2009	10/1/2024	4.68	1,310,000	620,000	4/1 - 10/1	10/1	31,325	90,000	27,163	95,000
Total Revenue Bonds					620,000			31,325	90,000	27,163	95,000
Other:											
Wastewater Revolving Loan	4/8/2011	3/1/2031	2.83	3,740,107	2,414,987	3/1 - 9/1	3/1 - 9/1	67,195	163,536	62,534	168,197
Total Other					2,414,987			67,195	163,536	62,534	168,197
Total Indebtedness					7,786,860			245,848	587,090	230,240	582,136

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

				Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2019	Payments Due 2019	Payments Due 2020
Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %				
2 Monitors	7/16/2019	24	4.00	28,664	0	0	15,197
Totals					0	0	15,197

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2020

Library found in: City of Lindsborg
McPherson County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2019</u>	Proposed Year <u>2020</u>
Ad Valorem Tax	\$51,911	\$53,172
Delinquent Tax	\$750	\$750
Motor Vehicle Tax	\$7,504	\$7,396
Recreational Vehicle Tax	\$157	\$144
16/20M Vehicle Tax	\$42	\$33
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$60,364	\$61,495
Difference in Total Taxes:	\$1,131	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$25,328,652	\$25,937,337
Did Assessed Valuation Decrease?	No	
Levy Rate	2.05	2.050
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Lindsborg

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	946,036	877,495	435,646
Receipts:			
Ad Valorem Tax	731,860	888,037	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	18,140	10,000	10,000
Motor Vehicle Tax	112,623	114,099	126,527
Recreational Vehicle Tax	2,262	2,382	2,468
16/20M Vehicle Tax	940	645	559
Commercial Vehicle Tax	4,312	4,433	4,887
Watercraft Tax	0	841	780
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	11,048	11,249	11,070
Compensating Use Tax	147,180	150,000	150,000
Local Sales Tax	649,208	575,000	575,000
In Lieu of Taxes	20,377	19,490	20,000
Franchise Tax	69,190	60,000	60,000
Rural Fire Agreement	23,485	21,160	21,400
Court Fees	75,466	50,000	50,000
Zoning Fees	200	150	200
Connecting Link	11,040	11,040	11,040
Electric Licenses	585	500	500
Plumbing Licenses	426	500	500
Other Licenses	260	200	200
Dog Tags/ Impound Fees	1,845	1,000	1,000
CMB Licenses	475	400	400
Liquor Licenses	1,850	1,500	1,500
Building Permits	21,442	20,000	20,000
Cable TV Pole Charges	5,008	5,025	5,025
Rent	39,825	23,000	18,000
Swimming Pool	53,640	50,000	50,000
Transfers From Refuse Service	50,000	54,000	57,000
Transfers From Stormwater Utility	40,000	42,000	45,000
Conference Center	200,264	250,000	275,000
Reimbursed Expenses	25,754	6,000	6,000
Special Assessments	0	0	0
Work Orders	811	0	0
Donations	8,971	0	0
SRO--School District Contribution	0	34,500	40,000
Interest on Idle Funds	94,964	100,000	100,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	51,743	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,475,194	2,507,151	1,664,056
Resources Available:	3,421,230	3,384,646	2,099,702

Adopted Budget
General

CPA Summary

City of Lindsborg

2020

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General Administration			
Salaries	236,399	283,000	293,000
Contractual	201,180	186,000	186,000
Commodities	32,085	25,000	25,000
Capital Outlay	217,248	60,000	279,972
Total	686,912	554,000	783,972
Police Department			
Salaries	443,595	556,000	540,000
Contractual	36,938	40,000	40,000
Commodities	28,301	24,000	24,000
Capital Outlay	55,732	47,500	38,000
Total	564,566	667,500	642,000
Street Department			
Salaries	201,261	238,000	244,000
Contractual	26,552	18,000	18,000
Commodities	40,239	45,000	45,000
Capital Outlay	221,343	340,000	215,000
Total	489,395	641,000	522,000
Parks Department			
Salaries	129,734	149,000	164,000
Contractual	12,946	19,000	19,000
Commodities	19,962	20,000	20,000
Capital Outlay	3,172	42,000	49,000
Total	165,814	230,000	252,000
Convention Visitors Bureau			
Salaries	128,589	133,000	143,000
Contractual	10,698	19,000	19,000
Commodities	7,024	8,000	8,000
Capital Outlay	0	0	3,000
Total	146,311	160,000	173,000
Swimming Pool			
Salaries	60,532	53,500	53,500
Contractual	9,388	10,000	10,000
Commodities	16,625	15,000	15,000
Capital Outlay	0	41,500	12,000
Total	86,545	120,000	90,500
Fire Department			
Salaries	46,659	58,000	55,000
Contractual	16,131	15,000	15,000
Commodities	14,854	17,000	17,000
Capital Outlay	32,276	39,000	23,000
Total	109,920	129,000	110,000
Appropriations			
Elmwood Cemetery	12,000	12,000	12,000
Library	1,209	2,500	2,500
Transfer To Reserve	0	50,000	50,000
Total	13,209	64,500	64,500
Conference Center			
Salaries	91,256	130,000	130,000
Contractual	97,927	100,000	100,000
Commodities	91,880	150,000	150,000
Capital Outlay	0	3,000	15,000
Total	281,063	383,000	395,000
Page Total	2,543,735	2,949,000	3,032,972

(Note: Should agree with general sub-totals.)

City of Lindsborg

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Tourism Promotion			
Unencumbered Cash Balance Jan 1	36,573	40,215	35,215
Receipts:			
Transient Guest Tax	20,493	25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	20,493	25,000	25,000
Resources Available:	57,066	65,215	60,215
Expenditures:			
Contractual	12,034	25,000	50,215
Commodities	4,817	5,000	10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	16,851	30,000	60,215
Unencumbered Cash Balance Dec 31	40,215	35,215	0
2018/2019/2020 Budget Authority Amount:	50,679	56,573	60,215

Adopted Budget

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Ambulance			
Unencumbered Cash Balance Jan 1	86,795	77,678	50,670
Receipts:			
Service Charges	183,138	175,000	175,000
County Allocations	86,901	89,400	89,400
Memorials/ Donations	0	0	0
Reimbursed Expenses	641	525	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	270,680	264,925	264,400
Resources Available:	357,475	342,603	315,070
Expenditures:			
Personnel	140,788	154,000	135,000
Contractual	49,948	42,500	45,000
Commodities	20,646	17,500	20,000
Capital Outlay	34,163	43,681	80,818
Bond Principal	13,127	13,554	13,939
Bond Interest	21,125	20,698	20,313
Cash Forward (2020 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	279,797	291,933	315,070
Unencumbered Cash Balance Dec 31	77,678	50,670	0
2018/2019/2020 Budget Authority Amount:	401,779	320,533	315,070

CPA Summary

City of Lindsborg

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	647,636	592,832	497,820
Receipts:			
Sales	592,343	590,000	590,000
Penalties	5,932	5,000	5,000
Reimbursed Expenses	4,898	5,000	5,000
Miscellaneous	1,067	719	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	604,240	600,719	600,000
Resources Available:	1,251,876	1,193,551	1,097,820
Expenditures:			
Personnel	125,907	170,000	175,000
Contractual	51,442	50,000	50,000
Commodities	20,441	20,000	20,000
Capital Outlay	130,523	125,000	522,089
Debt Service--Principal	159,004	163,536	168,197
Debt Service--Interest	65,391	61,259	57,010
Debt Service--Service Fee	6,336	5,936	5,524
Transfer To Depreciation Reserve	100,000	100,000	100,000
Cash Forward (2020 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	659,044	695,731	1,097,820
Unencumbered Cash Balance Dec 31	592,832	497,820	0
2018/2019/2020 Budget Authority Amount:	1,191,594	1,185,154	1,097,820

Adopted Budget

Water	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	375,187	389,096	270,596
Receipts:			
Sales	490,043	475,000	475,000
Penalties	3,982	3,500	3,500
Reimbursed Expenses	952	500	500
Miscellaneous	18,645	17,500	17,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	513,622	496,500	496,500
Resources Available:	888,809	885,596	767,096
Expenditures:			
Personnel	262,763	290,000	285,000
Contractual	71,885	65,000	65,000
Commodities	102,665	125,000	125,000
Capital Outlay	12,400	85,000	242,096
Transfer To Depreciation Reserve	50,000	50,000	50,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	499,713	615,000	767,096
Unencumbered Cash Balance Dec 31	389,096	270,596	0
2018/2019/2020 Budget Authority Amount:	730,627	815,187	767,096

CPA Summary

City of Lindsborg

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Refuse Collection	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	231,402	227,009	190,509
Receipts:			
Collections	269,410	270,000	280,000
Penalties	2,870	3,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	272,280	273,000	283,000
Resources Available:	503,682	500,009	473,509
Expenditures:			
Contractual	217,026	220,000	222,500
Commodities	1,647	5,000	6,009
Capital Outlay	0	22,500	180,000
Transfer To General Fund	50,000	54,000	57,000
Transfer To Depreciation Reserve	8,000	8,000	8,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	276,673	309,500	473,509
Unencumbered Cash Balance Dec 31	227,009	190,509	0
2018/2019/2020 Budget Authority Amount:	504,285	496,902	473,509

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Stormwater Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	60,179	67,501	156,001
Receipts:			
Collections	230,283	230,000	235,000
Penalties	501	500	750
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	230,784	230,500	235,750
Resources Available:	290,963	298,001	391,751
Expenditures:			
Contractual	179,743	85,000	35,000
Commodities	3,719	15,000	15,000
Capital Outlay	0	0	296,751
Transfer to General Fund	40,000	42,000	45,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	223,462	142,000	391,751
Unencumbered Cash Balance Dec 31	67,501	156,001	0
2018/2019/2020 Budget Authority Amount:	269,000	313,179	391,751

CPA Summary

City of Lindsborg

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Electric

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,907,190	1,813,700	1,496,375
Receipts:			
Sales	3,517,092	3,500,000	3,400,000
Penalties	26,618	25,000	25,000
Sales Tax	117,051	117,000	117,000
Reimbursed Expenses	3,046	5,000	5,000
Miscellaneous	19,589	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,683,396	3,662,000	3,562,000
Resources Available:	5,590,586	5,475,700	5,058,375
Expenditures:			
Production - Purchased Power	2,538,817	2,600,000	2,400,000
Distribution			
Personnel	326,575	430,000	446,500
Contractual	64,641	70,000	70,000
Commodities	68,964	70,000	70,000
Capital Outlay	33,003	70,000	1,298,112
Total	493,183	640,000	1,884,612
General Administration			
Personnel	248,448	270,000	280,000
Contractual	77,245	45,000	45,000
Commodities	1,857	5,000	5,000
Capital Outlay	0	5,000	25,000
Total	327,550	325,000	355,000
Non-Operating			
Postage	6,514	6,500	6,600
Sales Tax	128,729	130,000	131,000
Interest & Fees	15,106	15,000	16,500
Debt Service--Principal	90,000	90,000	95,000
Debt Service--Interest	35,487	31,325	27,163
Transfer To Depreciation Reserve	100,000	100,000	100,000
Transfer To Energy Efficiency Reserve	26,500	26,500	27,500
Transfer To Industrial Development Fund	15,000	15,000	15,000
Total	417,336	414,325	418,763
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,776,886	3,979,325	5,058,375
Unencumbered Cash Balance Dec 31	1,813,700	1,496,375	0
2018/2019/2020 Budget Authority Amount:	5,407,213	5,455,502	5,058,375

CPA Summary

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-A

[illegible]

****Note:** These two block figures should agree.

CPA Summary

NON-BUDGETED FUNDS (B)

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-B

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

Water Reserve		Equipment Reserve		Cap. Improv. Reserve		0		0		Total	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered			
Cash Balance Dec 31	1,163,903	Cash Balance Dec 31	48,464	Cash Balance Dec 31	78,683	Cash Balance Dec 31		Cash Balance Dec 31		1,291,050	

[illegible]

****Note:** These two block figures should agree.

[illegible]

CPA Summary

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Equipment reserve fund. Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. Park land acquisition fund (commission-manager cities). Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

NOTICE OF BUDGET HEARING

The governing body of
City of Lindsborg
will meet on August 5, 2019 at 6:00 P.M. at City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	2,543,735	31.177	2,949,000	35.061	3,032,972	933,270	35.982
Debt Service	424,253	6.485	432,506	6.411	450,230	157,606	6.076
Library	57,564	2.051	60,711	2.050	61,827	53,172	2.050
Industrial	44,438	1.016	63,500	0.385	64,500	21,385	0.824
Recreation	225,610	2.938	261,606	2.705	311,500	43,660	1.683
Special Streets	2,174		170,000		231,365		
Spec. Pks/ Recreation	22,500		10,000		17,666		
Tourism Promotion	16,851		30,000		60,215		
Ambulance	279,797		291,933		315,070		
Sewer	659,044		695,731		1,097,820		
Water	499,713		615,000		767,096		
Refuse Collection	276,673		309,500		473,509		
Stormwater Utility	223,462		142,000		391,751		
Electric	3,776,886		3,979,325		5,058,375		
Non-Budgeted Funds-A	43,132						
Non-Budgeted Funds-B	90,387						
Totals	9,186,219	43.667	10,010,812	46.612	12,333,896	1,209,093	46.615
Less: Transfers	389,500		445,500		452,500		
Net Expenditure	8,796,719		9,565,312		11,881,396		
Total Tax Levied	1,086,517		1,180,551		xxxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	24,881,964		25,328,652		25,937,337		
Outstanding Indebtedness,							
January 1,	2017		2018		2019		
G.O. Bonds	4,715,000		5,070,000		4,751,873		
Revenue Bonds	795,000		710,000		620,000		
Other	2,728,589		2,573,991		2,414,987		
Lease Purchase Principal	0		0		0		
Total	8,238,589		8,353,991		7,786,860		

*Tax rates are expressed in mills

Roxie Sjogren
City Official Title: City Clerk

Public Notice

Public Notice

Public Notice

Public Notice

(First Published in the Lindsborg News-Record July 25, 2019-19)

State of Kansas
City

NOTICE OF BUDGET HEARING

The governing body of
City of Lindsborg

will meet on August 5, 2019 at 6:00 P.M. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		Estimate Tax Rate *
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	#REF! Ad Valorem Tax	
General	2,543,735	31.177	2,949,000	35.061	3,032,972	933,270	35.982
Debt Service	424,253	6.485	432,506	6.411	450,230	157,606	6.076
Library	57,564	2.051	60,711	2.050	61,827	53,172	2.050
Industrial	44,438	1.016	63,500	0.385	64,500	21,385	0.824
Recreation	225,610	2.938	261,606	2.705	311,500	43,660	1.683
Special Streets	2,174		170,000		231,363		
Spec. Pkz/ Recreation	22,500		10,000				
Tourism Promotion	16,851		30,000		60,215		
Ambulance	279,797		291,933		315,070		
Sewer	659,044		695,731		1,097,820		
Water	499,713		615,000		767,096		
Refuse Collection	276,673		309,500		473,509		
Stormwater Utility	223,462		142,000		391,751		
Electric	3,776,886		3,979,325		5,058,375		
Non-Budgeted Funds-A	43,132						
Non-Budgeted Funds-B	90,387						
Totals	9,186,219	43.667	10,010,812	46.612	12,333,896	1,209,093	46.615
Less: Transfers	389,500		445,500		452,500		
Net Expenditure	8,796,719		9,565,312		11,881,396		
Total Tax Levied	1,086,517		1,180,551		xxxxxxxxxxxxxxxx		
Assessed Valuation	24,881,964		25,328,652		25,937,337		
Outstanding Indebtedness, January 1,							
G.O. Bonds	4,715,000		5,070,000				
Revenue Bonds	795,000		710,000				
Other	2,728,589		2,573,991				
Lease Purchase Principal	0		0				
Total	8,238,589		8,353,991				

2017

2018

2019

4,715,000
795,000
2,728,589
0
8,238,589

5,070,000
710,000
2,573,991
0
8,353,991

4,751,873
620,000
2,414,987
0
7,786,860

*Tax rates are expressed in mills

Rosie Sjogren

City Official Title: City Clerk